

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

## **Monthly Financial Report**

**September 2024**

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 9/30/2024						
Division - 10 & 11 Caesar Rodney School District						
Salaries 23.1%	Operations 25.1%	Federal 100.0%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
<b>Schools</b>						
Allen Frear Elementary School	39,900.00	16,143.99	3,489.00	8.7%	49.2%	20,267.01
Mcilvaine (J. Ralph) Early Chi	36,075.00	10,518.65	4,405.13	12.2%	41.4%	21,151.22
Major George S. Welch Es	27,300.00	4,865.70	7,340.71	26.9%	44.7%	15,093.59
Magnolia Middle School	185,004.00	34,738.91	12,801.66	6.9%	25.7%	137,463.43
Kent Elementary Iic	6,600.00	4,891.52	158.48	2.4%	76.5%	1,550.00
Nellie Hughes Stokes Es	35,625.00	12,912.08	7,116.65	20.0%	56.2%	15,596.27
Star Hill Elementary School	25,125.00	10,700.88	4,270.01	17.0%	59.6%	10,154.11
W. B. Simpson Es	35,400.00	4,865.53	4,701.20	13.3%	27.0%	25,833.27
F. Niel Postlethwait Ms	90,250.00	24,292.89	8,907.74	9.9%	36.8%	57,049.37
W. Reily Brown Es	36,300.00	17,338.10	3,534.51	9.7%	57.5%	15,427.39
David E. Robinson ES	37,575.00	18,789.32	1,810.36	4.8%	54.8%	16,975.32
Fred Fifer Middle School	92,000.00	35,805.05	23,964.99	26.0%	65.0%	32,229.96
Caesar Rodney High School	690,915.00	305,492.39	113,768.69	16.5%	60.7%	271,653.92
Dover Air Force Base Ms	33,500.00	10,461.43	5,758.73	17.2%	48.4%	17,279.84
JS Charlton School	214,500.00	79,260.21	9,592.88	4.5%	41.4%	125,646.91
<b>District Level</b>						
Board Of Ed/District Expenses	30,000.00	134.00	26,235.85	87.5%	87.9%	3,630.15
District Expenditures	1,510,000.00	732,747.72	458,469.84	30.4%	78.9%	318,782.44
District Operations (Charlton)	3,630,269.00	661,275.75	528,337.57	14.6%	32.8%	2,440,655.68
Superintendent	31,500.00	6,705.01	5,072.22	16.1%	37.4%	19,722.77
Curriculum/Instruction	889,000.00	291,551.92	292,125.51	32.9%	65.7%	305,322.57
Professional Development	8,500.00	-	-	0.0%	0.0%	8,500.00
Technology (Instructional)	1,123,500.00	225,890.14	223,945.38	19.9%	40.0%	673,664.48
Special School Tuition Payment	800,000.00	50,315.19	5,459.28	0.7%	7.0%	744,225.53
Special Services CR	1,311,000.00	720,713.30	187,754.78	14.3%	69.3%	402,531.92
Maintenance	914,400.00	238,818.33	203,663.98	22.3%	48.4%	471,917.69
Operations/Utilities	1,242,000.00	837,845.08	218,923.28	17.6%	85.1%	185,231.64
Local Transportation	950,000.00	37,472.91	133,088.43	14.0%	18.0%	779,438.66
State Transportation CR	6,652,399.00	349,417.98	693,902.00	10.4%	15.7%	5,609,079.02
Personnel/Hr	49,800.00	23,991.36	11,319.53	22.7%	70.9%	14,489.11
Child Nutrition	6,501,602.00	685,545.68	1,384,324.27	21.3%	31.8%	4,431,732.05
<b>Salaries</b>						
State Salaries CR	58,403,957.00	-	14,532,557.37	24.9%	24.9%	43,871,399.63
State Salaries Charlton	11,700,000.00	-	3,720,966.93	31.8%	31.8%	7,979,033.07
Local Salaries CR	25,114,929.00	-	5,177,236.13	20.6%	20.6%	19,937,692.87
Tuition Salaries CR	1,160,332.00	-	266,485.14	23.0%	23.0%	893,846.86
Tuition Salaries Charlton	4,675,000.00	-	1,119,648.13	23.9%	23.9%	3,555,351.87
<b>Dover Air Force Base</b>						
Base Salaries	7,417,242.00	-	1,693,051.01	22.8%	22.8%	5,724,190.99
Base Operations	738,900.00	222,511.60	87,505.55	11.8%	42.0%	428,882.85
Base Indirect Other Schools	3,300,000.00	-	798,398.21	24.2%	24.2%	2,501,601.79
<b>Other Funds</b>						
Minor Capital Improvements	1,431,908.00	-	-	0.0%	0.0%	1,431,908.00
Vocational Education	205,000.00	21,786.30	9,954.41	4.9%	15.5%	173,259.29
Competitive State Grants	674,777.00	234.50	168,039.81	24.9%	24.9%	506,502.69
Tuition Reimbursement	75,000.00	-	-	0.0%	0.0%	75,000.00
Debt Service	2,063,196.00	-	602,104.74	29.2%	29.2%	1,461,091.26
Tuition	1,700,000.00	889,929.25	158,423.02	9.3%	61.7%	651,647.73
Summer School	300,000.00	-	390,999.01	130.3%	130.3%	(90,999.01)
Copy Center	284,300.00	178,394.97	48,264.14	17.0%	79.7%	57,640.89
<b>Federal Funds</b>						
Title I	3,372,893.00	-	5,754.43	0.2%	0.2%	3,367,138.57
Title III	50,517.00	-	-	0.0%	0.0%	50,517.00
IDEA	2,171,753.00	-	22,400.00	1.0%	1.0%	2,149,353.00
Perkins	192,504.00	7,317.51	410.00	0.2%	4.0%	184,776.49
<b>Total Expenditure Budget</b>	<b>152,262,247.00</b>	<b>6,773,675.15</b>	<b>33,386,440.69</b>	<b>21.9%</b>	<b>26.4%</b>	<b>112,102,131.16</b>
<b>Unbudgeted Items</b>						
ESSER III	18,508,784.00	3,453,080.93	15,055,703.07	81.3%	100.0%	-

**CAESAR RODNEY SCHOOL DISTRICT  
REPORT OF TAX COLLECTIONS FY 2025**



2023-2024 Taxation revenue based on 95% of total taxable assessment

\$9,001,472

2024-2025 Taxation revenue based on 95% of total taxable assessment

\$9,165,424

<i>Senior Property Tax &amp; Disabled Veterans' Tax Credit (pre-load &amp; final)</i>								<i>Month Received</i>	<i>Senior Property Tax &amp; Disabled Veterans' Tax Credit (pre-load &amp; final)</i>							
<i>Resident/Penalty</i>	<i>Capitation</i>	<i>Total</i>	<i>% Total</i>	<i>YTD Month Total</i>	<i>YTD % Total</i>	<i>Total</i>	<i>% Total</i>		<i>YTD Month Total</i>	<i>YTD % Total</i>						
\$23,495	\$937	\$0	0.3%	\$24,432	0.27%	\$16,829	0%	\$17,652	0.19%							
\$12,644	\$779	\$0	0.1%	\$13,423	0.42%	\$9,919	0%	\$27,991	0.31%							
\$1,100,583	\$32,841	\$0	12.6%	\$1,133,424	13.01%	\$1,203,531	14%	\$1,267,493	13.83%							
\$7,134,912	\$212,165	\$0	81.6%	\$8,518,355	94.63%		0%	\$1,267,493	13.83%							
\$149,622	\$4,165	\$524,206	7.5%	\$9,196,349	102.16%		0%	\$1,267,493	13.83%							
\$91,716	\$2,369	\$0	1.0%	\$9,290,434	103.21%		0%	\$1,267,493	13.83%							
\$84,361	\$2,945	\$0	1.0%	\$9,377,740	104.18%		0%	\$1,267,493	13.83%							
\$40,519	\$1,816	\$0	0.5%	\$9,420,075	104.65%		0%	\$1,267,493	13.83%							
\$35,404	\$1,566	\$0	0.4%	\$9,457,045	105.06%		0%	\$1,267,493	13.83%							
\$43,791	\$2,248	\$0	0.5%	\$9,503,084	105.57%		0%	\$1,267,493	13.83%							
\$22,876	\$1,009	\$0	0.3%	\$9,526,969	105.84%		0%	\$1,267,493	13.83%							
\$16,306	\$686	\$240,971	0.2%	\$9,543,960	106.03%		0%	\$1,267,493	13.83%							
\$8,756,227	\$263,527	\$765,177		\$9,784,932		TOTALS		\$1,267,493								

**Caesar Rodney School District Financial Report - Revenue**  
**As of September 30, 2024**

	Budget	Received	Anticipated Receipts	Percent Received
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	58,403,957.00	61,214,400.00	0.00	104.8%
Cafeteria Salaries	1,340,304.00	1,205,346.00	134,958.00	89.9%
Division II, AOC	1,507,000.00	355,438.00	1,151,562.00	23.6%
Division II, AOC - Voc	141,000.00	105,884.00	35,116.00	75.1%
Division II, Energy	955,504.00	1,210,954.00	0.00	126.7%
Division III, Equalization	11,307,000.00	10,068,931.00	1,238,069.00	89.1%
State Transportation	6,652,399.00	3,110,238.00	3,542,161.00	46.8%
Drivers Ed.	34,000.00	30,583.00	3,417.00	90.0%
Unique Alternative	353,855.00	0.00	353,855.00	0.0%
Professional Development	89,000.00	86,022.00	2,978.00	96.7%
Minor Capital Improvements	859,145.00	0.00	859,145.00	0.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	11,516,942.00	1,919,490.48	9,597,451.52	16.7%
Educational Sustainment Fund	1,500,000.00	1,390,606.00	109,394.00	92.7%
Technology Block Grant	207,022.00	186,107.00	20,915.00	89.9%
Other State Revenue	3,755,597.00	2,514,126.52	1,241,470.48	66.9%
<b>Total State Funds</b>	<b>98,637,225.00</b>	<b>83,412,626.00</b>	<b>15,224,599.00</b>	<b>84.6%</b>
<b>LOCAL FUNDS</b>				
Current Expense Tax Receipts	9,165,424.00	27,991.14	9,137,432.86	0.3%
Debt Service Tax Receipts	1,548,266.00	5,566.44	1,542,699.56	0.4%
Debt Service - Impact Fee	300,000.00	1,960.69	298,039.31	0.7%
Tuition Tax Receipts	6,225,965.00	17,627.61	6,208,337.39	0.3%
Minor Capital Tax Receipts	496,390.00	1,379.12	495,010.88	0.3%
Technology Maintenance Match	245,953.00	682.56	245,270.44	0.3%
Interest	650,000.00	470,517.82	179,482.18	72.4%
Athletics	30,000.00	0.00	30,000.00	0.0%
CSCR	25,000.00	12,987.76	12,012.24	52.0%
Indirect Costs	3,300,000.00	0.00	3,300,000.00	0.0%
Cafeteria	4,376,505.00	308,707.35	4,067,797.65	7.1%
Donations	30,000.00	27,786.62	2,213.38	92.6%
Other Match Tax Receipts	1,454,929.00	3,465.04	1,451,463.96	0.2%
Charter	-850,000.00	-157,967.30	-692,032.70	18.6%
Choice	400,000.00	0.00	400,000.00	0.0%
Other Local Revenue	1,615,216.00	2,214,613.90	0.00	137.1%
<b>Total Local Funds</b>	<b>29,013,648.00</b>	<b>2,935,318.75</b>	<b>26,078,329.25</b>	<b>10.1%</b>

**Caesar Rodney School District Financial Report - Revenue**  
**As of September 30, 2024**

	Budget	Received	Anticipated Receipts	Percent Received
<b>FEDERAL FUNDS</b>				
IDEA Part B	2,171,753.00	769,772.00	1,401,981.00	35.4%
Title I	3,372,893.00	1,023,325.00	2,349,568.00	30.3%
Title II	86,022.00	121,386.00	0.00	141.1%
Title III	50,517.00	59,106.00	0.00	117.0%
Perkins	192,504.00	96,156.00	96,348.00	50.0%
Other Federal Revenue	0.00	313,608.00	0.00	0.0%
<b>Total Federal Funds</b>	<b>5,873,689.00</b>	<b>2,383,353.00</b>	<b>3,490,336.00</b>	<b>40.6%</b>
<b>Grand Total All Funds</b>	<b>133,524,562.00</b>	<b>88,731,297.75</b>	<b>44,793,264.25</b>	<b>66.5%</b>

**John S Charlton School Financial Report - Revenue**  
**As of September 30, 2024**

	Budget	Received	Anticipated Receipts	Percent Received
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	11,700,000.00	12,126,678.00	0.00	103.6%
Division II, AOC	282,670.00	43,363.00	239,307.00	15.3%
Division II, AOC - Voc	32,353.00	24,265.00	8,088.00	75.0%
Division II, Energy	24,000.00	231,372.00	0.00	964.1%
Division III, Equalization	1,920,000.00	1,732,118.00	187,882.00	90.2%
State Transportation	1,701,355.00	810,169.00	891,186.00	47.6%
Minor Capital Improvements	47,856.00	47,856.00	0.00	100.0%
<b>Total State Funds</b>	<b>15,708,234.00</b>	<b>15,015,821.00</b>	<b>692,413.00</b>	<b>95.6%</b>
<b>LOCAL FUNDS</b>				
Interest	100,000.00	28,970.68	71,029.32	29.0%
<b>Total Local Funds</b>	<b>100,000.00</b>	<b>28,970.68</b>	<b>71,029.32</b>	<b>29.0%</b>
<b>Grand Total All Funds</b>	<b>15,808,234.00</b>	<b>15,044,791.68</b>	<b>763,442.32</b>	<b>95.2%</b>